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point decided in the case was that as no contract, express or implied, had been proved, the court had no jurisdiction of the plaintiff's demand on a Petition of Right.

J. B. Moore.

THE INHERITANCE TAX LAW, containing all American Decisions and existing statutes. By ARTHUR W. BLAKEMORE and HUGH BANCROFT. Boston: THE BOSTON BOOK COMPANY. 1912. pp. iv, 1336.

This volume of over 1300 pages supplies a want which has of late years become more pressing as the system of Inheritance Taxes and particularly the feature of the taxation of stocks of domestic corporations belonging to non-residents has been more generally adopted throughout the United States. It is extremely desirable that all who have to deal with the settlement of estates should have a ready means of reference to the laws governing the taxation of the assets actually or constructively located within the jurisdiction of any state other than where the decedent was domiciled, and such a guide is here supplied in a very satisfactory and complete form.

The first part of the work deals with the general principles involved in the Inheritance Tax Laws and the various topics dealt with are illustrated by very full citations and references to cases. The second and even more important section contains the statutes of each state with annotations, the statute actually in force being given in full together with all the earlier laws referred to in reported cases and accompanied by a sketch of the history of the law in the state in question.

The authors claim to have analyzed all reported opinions and the treatment appears to be sufficiently full to make the work useful for reference even in competition with existing books dealing specifically with the individual states. New York for example receives 200 pages and Pennsylvania 50 pages in the latter part of the volume.

The arrangement is logical and intelligent and the Index ample, and it is safe to say that the compilation will be found extremely useful in the field for which it is designed, to the practicing lawyer dealing with the settlement of estates, and not less interesting to the student of the principles of taxation and of the practical tendencies of the last twenty-five years in that department.

James Barclay.